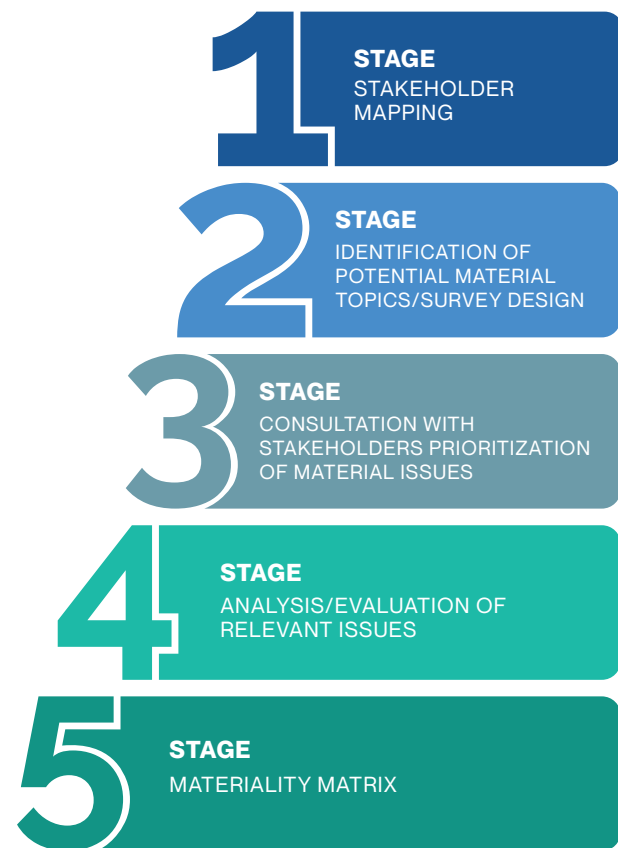


MATERIALITY

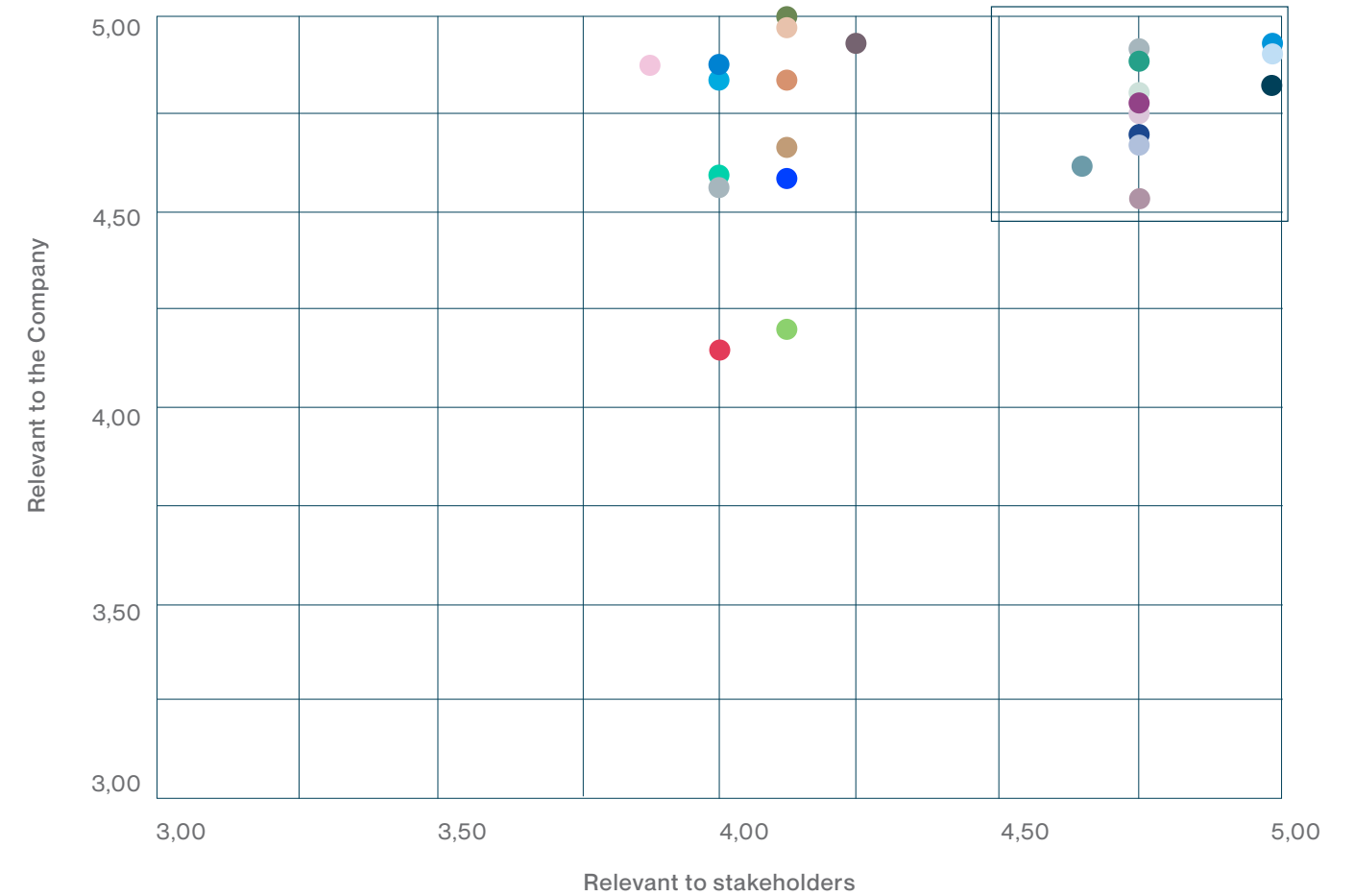
In preparing this Report, and as required by the Global Reporting Initiative (GRI) Standards, we conducted an analysis of the company's sustainability context in order to identify potential material issues. We then developed a digital survey (targeted at various stakeholder groups) to assess the issues to be reported.

The conclusions of the assessments, which are reflected in a Materiality Matrix, provide continuity to the environmental and social review conducted by IDB Invest for the due diligence process of Four Seasons Tropicalia (during which the International Finance Corporation-IFC Performance Standards were applied), while also allowing us to define the issues that should be prioritized both in our sustainability management and in the communication of the company's performance. To this end, we undertook the following process:



1. Mapping of Tropicalia's stakeholders
2. Identification of potential material issues observed by experts and other organizations in the sector, including:
 - Issues arising from GRI, SASB, and other sustainability initiatives
 - Material aspects identified by the International Finance Corporation (IFC) Performance Standards.
 - Material issues identified by other companies in the sector
3. Based on the process of identifying 25 potential material topics through a Materiality Survey, which included the participation of the company's main stakeholders, the 12 most relevant topics were prioritized for inclusion in this Report.
4. Each of the material issues identified was linked to the GRI standards and SASB standards, which are addressed throughout the Report.

According to the analysis carried out, the material topics for Four Seasons Tropicalia are¹⁸:



- Regulatory compliance and anti-corruption
- Water and effluents
- Climate Change Mitigation and Adaptation
- Diversity, equity, and inclusion
- Labor Practices
- Sustainability in the supply chain
- Local communities
- Local economic contribution and inclusive development
- Strategic alliances and collaborative destination management
- Biodiversity
- Sustainable construction and design
- Economic Performance
- Waste
- Sustainability fostering
- Local heritage
- Procurement Practices
- Data security and privacy
- Occupational Health and Safety
- Materials
- Energy
- Logistics
- Training and Education
- Marketing and Labeling
- Circular economy
- Innovation and digital transformation

(18) Coverage of each material issue is limited to Tropicalia's property (everything that occurs within the property's boundaries) and the community affected by its activities, specifically the municipality of Miches, located in the province of El Seibo. During IDB Invest's due diligence, PS 5 (community relocation) and 7 (indigenous rights) were not triggered.

Material Topic	Definition	Associated GRI/SASB
Regulatory compliance and anti-corruption	Business ethics in all operations and in the value chain (practices against corruption, fraud, bribery, and counterfeiting).	GRI 205: Anti-corruption 2016 SASB- Environmental effects of project development SASB - Structural integrity and safety SASB- Business ethics
Water and effluents	Protection of water resources and sustainable effluent management	GRI 303: Water and effluents 2018 SASB - Water Management
Climate Change Mitigation and Adaptation	Reducing greenhouse gas emissions and adapting to the negative effects of climate change.	GRI 201: Economic performance 2016 GRI 302: Energy 2016 GRI 305: Emissions 2016 SASB- Climate Change Adaptation SASB - Energy Management SASB—Climate Effects of Business Combinations
Diversity, Equity, and Inclusion	The company's approach to diversity, inclusion, and equal opportunity in the workplace.	GRI 202: Market presence 2016 GRI 405: Diversity and equal Opportunities 2016 GRI 406: Non-discrimination 2016
Labor practices	Effective labor relations through ongoing engagement and social dialogue, providing decent working conditions that comply with applicable national and international laws and regulations.	GRI 401: Employment 2016 GRI 403: Occupational health and safety 2018 GRI 404: Training and education 2016 SASB- Workforce health and safety
Waste	Efficient waste management and resource utilization by optimizing final disposal in landfills or sanitary landfills, with an emphasis on reduction, reuse, and recycling.	GRI 306: Waste 2020

Material Topic	Definition	Associated GRI/SASB
Sustainability in the supply chain	Identification and prevention of potential environmental and social impacts in the supply chain.	GRI 308: Environmental assessment of suppliers 2016 GRI 407: Freedom of association and collective bargaining 2016 GRI 408: Child Labor 2016 GRI 409: Forced or compulsory labor 2016 GRI 414: Social assessment of suppliers 2016 SASB- Management of tenants' effects on sustainability
Local communities	Programs that contribute to improving people's quality of life, strengthening the quality of education, and collaborating with community associations.	GRI 413- Local communities
Local economic contribution and inclusive development	Economic development and value creation in local communities by supporting local suppliers, those owned by women or members of vulnerable groups.	GRI 203: Indirect economic impacts 2016 SASB - Effects of new buildings on the community
Strategic alliances and collaborative destination management	Agreements with companies and organizations to work together to achieve mutually beneficial objectives.	Own indicators.
Biodiversity	Preservation of ecosystems and local biodiversity.	GRI 304- Biodiversity
Sustainable construction and design	Construction and design for resource efficiency.	SASB- Land use and ecological effects SASB- Design for resource efficiency SASB - Life Cycle Effects of Buildings and Infrastructure